INDEX

	<u>Page</u>
Access to Public Proceedings:	
Indiana Open Door Law	9-1
Minutes	9-2
Public Notice	9-1
Access to Public Records [IC 5-14-3]:	
Access to Electronic Data Storage Systems	9-3
Definition of Public Record	9-2
Enhanced Access	9-3
Fees	9-4
Public Policy	9-2
Request for Access to Public Records	9-2
Records Which May Be Excepted From Disclosure	9-4
Accounting for Gifts, Donations	1-3
Accounting for Investments	5-2
Advance Payments	7-3; 11-1
Alcohol Purchases	7-3
Approval of Expenditures	1-4
Asset Ownership	7-3
Audit Costs	7-4
Bad Debts and Uncollectible Accounts	7-4
Break-Ins, Burglaries or Other Crimes	7-4
Budgeted Line Items	7-4
Cafeteria Vending Machines	6-3
Cash Change Fund	6-4
Cash Disbursements	7-4
Cash Reconcilement (SA 5-2)	2-5
Check and Register of Checks (SA-2)	2-2
Claim for Payment (SA-7)	2-4
Collection of Amounts Due	7-4
Commuting Mileage	7-4, 11-3
Compensation	7-5; 11-1
Compensation and Benefits	11-1
Compensation (Non-Employees)	11-1
Computer Output	7-5
Computer Systems:	. •
Basic Questions	8-1
Hardware	8-2
Internal Control Requirements for Accounting Systems	0.2
Information Technology Processing Controls:	8-3 to 8-7
Audit Trails	8-6
Back Up Processing	8-4
Change Controls	8-5
Computer Output	8-7
Disaster Recovery	8-4
Error Correction	8-7
Input Controls	8-6
Interface Controls	8-6
Internal Processing	8-6
Logical Security	8-4
Operations Documentation	8-7
Output Controls	8-6
Physical Security	8-4
Programming Documentation	8-7
User Documentation	8-7
Other Requirements	8-2
Possible Applications:	0-2
Pavroll	8-3
I QVIVII	0-3

	Page
Purchase Orders	8-3
Software	8-
Steps to Take Prior to Bidding	8-
Condition of Records	7-
Conflict of Interest:	
Consultants: [Statute (IC 5-16-11)]	
Conflict of Interest	10-
Definition of Consultant	10-
Definition of Entity	10-
Disclosure Requirements	10-
Penalties	10-
Public Servants: [Statute (IC 35-44-1-3)]	
Conflict of Interest	10-
Defense	10-
Definition of Pecuniary Interest	10-
Definition of Dependent	10-
Disclosure Requirements	10-
Exception for Compensation and Expenses	10-
Form	10-
Other Exceptions	10-
Contracts	7-
Correction of Errors	7-
Credit Cards	7-
Crime Insurance Policies	7-
Custody and Control	1-
Deposit of Accountable Items	7-
Detail of Receipts and Expenditures by Fund (SA 5-3)	2-
Donations	7-
Employee Benefits	11-
Equipment Purchases	1-
Excessive or Unreasonable Costs	7-
Expenditures by Holding Corporations	, 7-
Expense Reimbursement Itemization	7-
Extra-Curricular Investments	7 - 5-
Extra-Curricular Investments	2-
	1-
Extra-Curricular Mileage Claims	7-
Fees	7- 7-
Financial Report of School Extra-Curricular Accounts (SA 5-1)	2-
·	7-
Financial Report Opinion Modifications	7- 7-
Fixed Assets Inventory	
Forms and Records	2-
Fundraisers	7-
Funds, Records, Accounts, Reports	1-
Fund Sources and Uses	7-
General Fund (Student Activity Funds)	6-
Grant Funds and Educational Fees	6-
Indebtedness	7-
Interest on Investments	5-1; 7-
Internal Controls	7-
Investment Losses	5-
Investments Not Authorized by Statute	7-
Introduction	1-
Leave and Overtime Policy	7-8; 11-
Lucrative Office	7-8; 10-
Malfeasance, Misfeasance or Nonfeasance	7-
Membership Dues	6-2

	Page
Ordinances and Resolutions	7-9
Outside Organization's Records	1-2
Overdrawn Cash	7-9
	1-3; 7-9
Overpayment Collections	7-9
Penalties and Interest	7-3
Penalties, Interest and Other Charges	7-9
· · · · · · · · · · · · · · · · · · ·	7-9: 11-3
·	7-9; 11-3
Political Expenditures	7-10
Prescribed Forms	7-10
Prescribed Forms:	
All Extra-Curricular Activities	2-1
Exact Replica	7-1
School Lunch	2-1
Textbook Rental	2-1
	7-1; 7-10
	-5 to 9-9
County Public Records Commission	9-5
Definition of Public Record	9-5
Order to Destroy Public Records	9-8
Penalty	9-8
Policy	9-5
Public Records Go with the Office	9-8
Public Records Retention - Audit	9-8
Removal of Records - Time Restriction	9-6
Retained Permanently	9-7
Retained for Longer Periods Than Three (3) Years	9-7
Suggested Procedures	9-6
Transaction Recording	9-9
Timely Recordkeeping	9-9
Pre-Signing Documents	7-10
Private Property	
Public Employee Deferred Compensation Plans	11-2
Public Employee's Retirement Fund (PERF) and Teachers' Retirement Fund (TERF)	11-2
Public Records Retention	7-10
Purchase Order and Accounts Payable Voucher (SA-1)	2-1
Purchasing Bonuses	
Receipt and Register of Receipts (SA-3)	2-2
Receipting of Educational Fees	6-1
Receipt Issuance	7-10
Recommended Form 236 (Public Servant Conflict of Interest Disclosure Statement)	10-5
Recording Financial Transactions	1-1
Recording School Corporation Financial Transactions	1-3
Record of Hours Worked	11-1
Repayments and Refunds	7-11
Repayments and Transfers	7-11
Report Certificate (SA 5-4)	2-5
Risk of Loss	7-11
Sale and Rental Proceeds	7-11
Sales Tax	7-11
School Food Systems - Prepaid Food	3-2
School Food Verifications of Eligibility	3-2
School Lunch Program (School Food and Nutrition Program)	3-1
Separate Bank Accounts	7-11
Severance Pay	
Signature Stamps	7-11

	<u>Page</u>
State and Federal Taxes:	
Federal and State Agencies - Compliance Requirements	7-2
Federal and State Regulations	7-3
Federal Excise Taxes	7-2
Federal Income Taxes	7-2
Penalties and Interest	7-3
State Sales Tax	7-3
Tax Refunds	7-2
Subsidiary Ledgers - Reconciling	1-2
Suggested Procedures	9-6
Suspension With Pay	7-12; 11-3
Textbook Rental	4-1
Tickets	2-3
Ticket Sales (SA-4)	2-3
Timely Recordkeeping	7-12
Transaction Recording	7-12
Travel Policy	7-12; 11-3
Trusts and Endowments	7-12
Unemployment Compensation	11-2
Use of Prescribed Forms	7-1
Various Accounting Guides, Manuals and Other Publications	7-12
Vending, Concessions or Other Sales Controls	7-12
Vending Machine Commissions and/or Profits	7-13
Withholding Tax, Social Security and Retirement	1-3